DAVIS POLK & WARDWELL

450 LEXINGTON AVENUE NEW YORK, NY 10017 212 450 4000 FAX 212 450 3800

MENLO PARK WASHINGTON, D.C. LONDON PARIS FRANKFURT MADRID Τοκγο BEIJING HONG KONG



Re:

File No. 82-5201

July 28, 2008

Gamesa, S.A. —

Information Furnished Pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934

Securities and Exchange Commission Division of Corporation Finance, Office of International Corporate Finance 100 F Street, N.E. Washington, D.C. 20549

SEC Mail Mail Processing Section JUL 28 44400

Washington, DC

Dear Ladies and Gentlemen:

On behalf of Grupo Auxiliar Metalúrgico, S.A. ("Gamesa"), a corporation (sociedad anónima) organized under the laws of Spain and in connection with Gamesa's exemption from Section 12(g) of the Securities and Exchange Act of 1934 granted under Rule 12g3-2(b) thereunder, we hereby furnish to the Securities and Exchange Commission the following:

> • Connection Details for the First Half 2008 Results Presentation Conference Call and Web Cast to be held on July 29, 2008.

PROCESSED

Kindly acknowledge receipt of the enclosed materials by stamping the enclosed copy of this letter and returning it to our messenger who has been instructed to wait.

THOMSON REUTERS

JUL 312008

Best regards,

Enclosure By Hand Delivery

MARKET COMMUNICATION



1H 2008 RESULTS PRESENTATION CONFERENCE CALL AND WEB CAST

Tuesday, July 29th, 2008 (11am - Madrid time)

The event could be followed via conference call and web cast live, and the document will be available at the company's web site before the presentation. (www.qamesa.es).

The connection details:

Please use the following link for the web cast live:

http://gaia.world-television.com/gamesa/20080729/en/ English Version

http://gaia.world-television.com/gamesa/20080729/es/ Versión en Español

Please, use the following numbers for the conference call:

In English: +44 (0) 203 14 74 607

For recalling: +34 91 787 96 70- Access code: 192091#

En español: +34 91 789 51 34

Nº de la redifusión: 902 88 50 78- Código de acceso: 192090#

Please, process any doubt about the event through the Investors Relation Team.

Contact Details:

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END